

Exhibit M

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FITZGERALD AND ASSOC

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RESPIRATORY TESTING SERVICES, Inc.

4362 Midmost Dr., Suite A • Mobile, AL 36608 • (334) 341-0206

APRIL 24, 2000

CONTRACT FOR TESTING


Respiratory Testing Services is to perform x-ray services and spirometry services for Fitzgerald & Associates. This contract is based on a guaranteed minimum of 60 people per testing day.

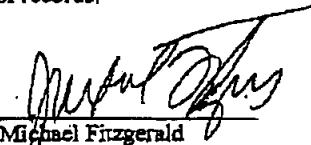
Respiratory Testing Services

- A) Two (2) views of x-rays (PA, Lateral) \$75.00/patient
- B) Spirometry \$60.00/patient
- C) Mailouts to potential clients - \$.75 per mail-out.
- D) Provide 800 number & make appointments - \$2.00 per client tested.
- E) Provide list of participants weekly.
- F) Mileage - distances up to 500 miles, flat rate \$400.00 per trip.
Additional mileage over 500 miles will be charged at a rate of \$1.00 per mile.
- G) Charge of \$50.00 (each additional site) for breakdown and setup to relocate from one site to another during same trip.
- G) Charlie's expenses or an RTS representative to attend conferences & meetings on behalf of obtaining testings - \$500.00 per day plus all traveling expenses.
(APPROVED IN ADVANCE)
- H) Pay half of expense on gifts given at conferences and meetings that RTS attends, such as golf balls, hats, cups, letter openers, and daily planners and sponsoring golf benefits.
(APPROVED IN ADVANCE)

Provided by Fitzgerald & Associates

- A) Testing Sites: Must be accessible for 18 wheeler with a 45 foot trailer with a height clearance of 13 feet 6 inches.
- B) Personnel at test site to sign in clients and answer legal questions.
- C) Will pay for shipping of x-rays, etc.
- D) Will provide payment within 30 days of receipt of records.


Charles E. Foster, President
Respiratory Testing Services, Inc.


Michael Fitzgerald
Fitzgerald & Associates

RESPIRATORY TESTING SERVICES, INC.

4362 MIDMOST DRIVE

MOBILE, AL 36609

SUITE A

FAX (334) 344-6935

FAXED
JUN 21 2001

DATE : 6-21-01

TO : Charlie Fleming

LOCATION : _____

FAX NUMBER : _____

NUMBER OF PAGES (INCLUDING COVER) : 2

FROM : Charlie Foster

LOCATION : RESPIRATORY TESTING SERVICES, INC.

TELEPHONE NUMBER : (334) 341-0206

FAX NUMBER : (334) 344-6935

COMMENTS : _____

This contract was to start
for the Jacksonville, FL testing
we did on April 27, 28, 2000